

STATE CONTROLLER'S OFFICE  
PERSONNEL/PAYROLL SERVICES DIVISION  
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DATE: July 17, 2003

PAYROLL LETTER # 03-012  
CIVIL SERVICE ONLY

TO: All Agencies in the Uniform State Payroll System

FROM: JOHN R. HARRIGAN, Chief  
Personnel/Payroll Services Division

RE: **INDUSTRIAL DISABILITY LEAVE SUPPLEMENTATION (IDL/S) CALCULATOR**

This letter identifies a new IDL/S Calculator "Exception Condition" for the 2003 tax year and reiterates all of the previously identified IDL/S Calculator "Exception Conditions".

**2003 TAX YEAR EXCEPTION CONDITION**

In order to have accurate calculations for pay which issued on June 1, 2003, the tax period 05/03 MUST be entered in the "TAX MONTH AND YEAR" field on the IDL/S Calculator.

This exception is due to the change in the Federal annualized tax-withholding rates effective June 3, 2003 and the decrease from 27% to 25% in the Federal flat tax also effective June 3, 2003.

**IDL/S CALCULATOR EXCEPTION CONDITIONS**

The following identifies the "Exception Conditions" applicable to all tax years, where the IDL/S Calculator cannot be used and calculations must be done manually:

- 1) Employees who have premiums locked-in on Employment History that are not subject to retirement but are included in the IDL calculations.
- 2) Employees supplementing premium or shift pay that is not locked-in on Employment History.
- 3) Second half pay period for semimonthly paid employees when the gross subject to retirement for the first half pay period was insufficient to satisfy the full monthly retirement exclusion amount.
- 4) Employees subject to Illinois or New York state tax.
- 5) Daily salary rate employees.
- 6) Retirement Account Code LO and the employee's retirement rate is 0%.
- 7) Employees having more than one salary rate or retirement plan during the pay period.
- 8) Employees who will exceed the Social Security maximum earnings limit in the pay period.
- 9) Pay with issue dates of August 1 through August 6, 2001. (Refer to Payroll Letter #02-14.)

A PPM revision addressing the new 2003 "Exception Condition" will be forthcoming. If you have any questions regarding this Payroll Letter, please contact the Disability Unit Telephone Liaison at (916) 322-3619.

JRH:DDM:PMAB